

Amendments to the Claims:

1. (canceled)
2. (canceled)
3. (canceled)
4. (canceled)
5. (canceled)
6. (previously presented) A MOS transistor with reduced drain capacitance comprising
a drain, and
a lateral isolation trench extending at least partially underneath the drain, wherein the trench has a <110> orientation.
7. (original) A MOS of claim 6, wherein the trench is formed in a <100> silicon wafer.
8. (canceled)
9. (canceled)
10. (previously presented) A method of forming a laterally extending trench in a semiconductor material underneath a drain of a MOS transistor, comprising
choosing a predetermined crystal orientation,
etching a vertically extending STI region next to the drain, and
using an anisotropic etchant to etch a trench extending laterally from the STI, wherein choosing of the crystal orientation includes choosing a lateral trench direction that is in the <110> direction.
11. (original) A method of claim 10, wherein the semiconductor material is silicon.
12. (original) A method of claim 11, wherein the etchant is a wet anisotropic silicon etchant.
13. (original) A method of claim 12, wherein the etchant includes KOH.

14. (original) A method of claim 13, wherein the etchant further includes alcohol and water.
15. (original) A method of claim 12, wherein the etchant includes TMAH.